IN THE UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF TEXAS
BEAUMONT DIVISION

JIMMY BERTRAND and NICOLA BERTRAND, ET AL	§ §	CIVIL ACTION NO. 1:09-CV-358
	§	
VS.	§	Judge Marcia A. Crone
	§	
DENISE WHITE; ET AL	§	

FINAL ORDER AND JUDGMENT

On October 18, 2010, the Court entered a Preliminary Approval Order that preliminarily approved the proposed Settlement Agreement in this Litigation and specified the manner in which plaintiffs' counsel was to provide Class Notice to the Settlement Class. All capitalized terms used in this Order have the meaning as used in the Preliminary Approval Order and Class Notice which are attached hereto and incorporated herein by reference.

Following the dissemination of Class Notice, Settlement Class Members were given an opportunity to (a) request exclusion from the Settlement Class, or (b) object to the Settlement Agreement (including Class Counsel's request for fees and expenses and the Named Plaintiffs' application for an Incentive Award).

A Fairness Hearing was held on December 15, 2010, at which time all interested persons were given a full opportunity to state any objections to the Settlement Agreement. No objectors appeared at the hearing.

Having read and fully considered the terms of the Settlement Agreement, and all submissions made in connection with it, the Court finds that the Settlement Agreement should be finally approved and the Litigation dismissed with prejudice as to all Settlement Class Members who have not excluded themselves from the Settlement Class, and without prejudice as to all person who timely and validly excluded themselves from the Settlement Class.

IT IS HEREBY ORDERED that:

1. The prior provisional certification of the Settlement Class is hereby confirmed and made final for purposes of the Settlement Agreement as approved by this Order except as to the Adams Subclass (which has been previously severed from this cause of action). The Settlement Class of two subclasses are defined as:

A. The "Hand-Bostick/Spinelli Subclass" consists of:

> This subclass includes all taxpayers who bought ownership interests in an alleged energy conversion entity that was supposed to provide legitimate FNS energy tax credits on any previous tax year's tax return through the tax preparer offices of Sally Hand-Bostick or her National Express Tax, LLC office or Elizabeth Spinelli or from another tax preparer that resulted in a commission being paid to Sally Hand-Bostick as a promoter or facilitator, except for Sally Hand-Bostick, Elizabeth Spinelli, any of their immediate family members and any employee who purchased such ownership interests while employed by Ms. Hand-Bostick, National Express Tax, LLC, or Ms. Spinelli.

B. The "Powell/Stewart Group Subclass" consists of:

> This subclass includes all taxpayers who bought interests in an alleged energy conversion entity that was supposed to provide legitimate FNS energy tax credits on any previous year's tax return through the tax preparer offices of Louis Powell or Elizabeth Powell or through the offices of Powell Financial services, U.S. Energy Credits, or Kashanebo, Inc., or from another tax preparer that resulted in any commission and/or administrative fee being paid to Louis Powell, Elizabeth Powell, Carl Martin Stewart, Kashanebo, Inc., Virtual Professional Education, U.S. Energy Credits, Powell Financial Services, or The Income Tax Office while affiliated with either of the Powells or Stewart as a promoter or facilitator of the tax credit

> scheme. The subclass does not include any of these settling defendants, their immediate families, or any employee of any of these settling defendants who purchased such ownership interests while employed by any of the settling defendants.

2. The Court hereby finds and concludes that personal Class Notice has been given to all Settlement Class Members known and reasonably identifiable in full satisfaction of the requirements of Rule 23 of the Federal Rules of Civil Procedure and due process.

3. The Court hereby approves the terms of the Settlement Agreement as fair, reasonable, and adequate as it applies to the Settlement Class, and directs consummation of all its terms and provisions.

4. The Court awards an Incentive Award of $2,000 total, and directs Settling Defendants to pay such amounts to the Named Plaintiffs through Class Counsel. Class Counsel's Fee and Expense Application is addressed in a separate paragraph.

5. The Settlement Agreement shall be binding on Sally Hand-Bostick; National Express Tax, LLC; Elizabeth Spinelli; Louis Powell; Elizabeth Powell; U.S. Energy Credits; Kashanebo, Inc.; Carl Stewart; Virtual Professional Education; Powell Financial Services; and The Income Tax Office ("Settling Defendants") and all Plaintiffs, including all members of the Settlement Class who have not been excluded pursuant to the Settlement Agreement.

6. The Court dismisses on the merits and with prejudice the Fifth Amended Class Action Complaint filed in this Court in *Jimmy Bertrand and Nicole Bertrand, et al vs. Denise White, et al*, Case No. 1:09-cv-358. In addition, the Court also dismisses all claims which any Settlement Class Members alleged or could have alleged against Settling Defendants in any way relating to the alleged defects in FNS energy tax credit products,

the promotion and sale of those products, and advice related to the products.

7. Upon the Effective Date of the Settlement, the Named Plaintiffs and each Settlement Class Member shall be deemed to have, and by operation of this Final Order and Judgment shall have, released, waived and discharged Defendants Sally Hand-Bostick; National Express Tax, LLC; Elizabeth Spinelli; Louis Powell; Elizabeth Powell; U.S. Energy Credits; Kashanebo, Inc.; Carl Stewart; Virtual Professional Education; Powell Financial Services; and The Income Tax Office, their past or present directors, officers, employees, partners, principals, agents, heirs, executors, administrators, successors, reorganized successors, subsidiaries, divisions, parents, related or affiliated entities, authorized dealers, underwriters, issuers, insurers, co-insurers, re-insurers, licensees, divisions, joint ventures, suppliers, assigns, associates, attorneys, and controlling shareholders from any and all other claims, demands, actions, causes of action of any nature whatsoever, including but not limited to any claim for violations of federal, state, or other law (whether in contract, tort, or otherwise, including statutory and injunctive relief, common law, property, and equitable claims), and also including Unknown Claims that were or could have been asserted against the Released Parties in the Litigation, or in any other complaint, action, or litigation in any other court or forum based upon or in any way relating to the alleged defects in FNS energy tax credit products, the promotion and sale of those products, and advice related to the products.

8. All members of the Settlement Class who did not duly request exclusion from the Settlement Class in the time and manner provided in the Class Notice are hereby barred, permanently enjoined, and restrained from commencing or prosecuting any action,

suit, proceeding, claim or cause of action in any jurisdiction or court against Defendants Sally Hand-Bostick; National Express Tax, LLC; Elizabeth Spinelli; Louis Powell; Elizabeth Powell; U.S. Energy Credits; Kashanebo, Inc.; Carl Stewart; Virtual Professional Education; Powell Financial Services; and The Income Tax Office or any of the other entities or persons who are to be discharged as noticed above in paragraph 7, based upon, relating to, or arising out of, any of the matters which are discharged and released pursuant to paragraph 7 hereof. Identification information about Settlement Class Members who effectively excluded themselves from the Class is attached as Exhibit 1 to this Order, and incorporated by reference.

9. The members of the Settlement Class who are excluded from the Settlement Class are all of those members listed in Exhibit 1.

10. The Court has received only three objections to approval of the Settlement, that being from William S. and Suzanne M. Ogden and James Royal and Hamilton Leviege. The Court has considered these objections and found them to be without merit. Accordingly, these objections are hereby DENIED.

11. The Court considered the late filed claim forms of Settlement Class Members and finds that there are two general categories. The first category consists of late filed claim forms timely served on Settlement Class Members. These late filed claims from timely served Settlement Class Members are DENIED and include the claims of those Settlement Class Members listed in Exhibit 2 attached to and incorporated by reference in this Order and all other such late filed claims.

12. The Court finds that the second general category of late filed claims are those filed by Settlement Class Members whose original notices were mailed to incorrect addresses and then remailed to correct addresses and Settlement Class Members whose names were not originally provided to Class Counsel, were subsequently provided, and were then mailed notices. The Court deems these late filings excusable if the claim forms were actually received at Class Counsel's office on or before December 15, 2010, and such claims are ACCEPTED. Such late filed accepted claims are limited to those listed on Exhibit 3 attached to and incorporated by reference in this Order.

13. The Court finds that an award of $74,700 in attorneys' fees, costs and expenses, and an incentive fee of $2,000 for the Class Representatives are not opposed by Defendants, any Plaintiff, any Class member, or any other entity. Furthermore, the Court finds them to be fair, reasonable, and adequate. Accordingly, the request for these awards is GRANTED and Defendants shall pay such fees and costs to Class Counsel pursuant to the terms of the Stipulation.

14. If (a) the Effective Date of Settlement does not occur for any reason whatsoever, or (b) the Settlement Agreement becomes null and void pursuant to the terms of the Settlement Agreement, this Final Order and Judgment shall be deemed vacated and shall have no force or effect whatsoever.

15. Without affecting the finality of the Final Order and Judgment in any way, the Court reserves continuing and exclusive jurisdiction over the parties, including all members of the Settlement Class as defined above, and the execution, consummation, administration, and enforcement of the terms of the Settlement Agreement.

16. The Clerk is directed to enter this Final Order and Judgment forthwith.

SIGNED at Beaumont, Texas, this 17th day of December, 2010.

Marcia A. Crone

MARCIA A. CRONE
UNITED STATES DISTRICT JUDGE

EXCLUSIONS

Exhibit 1

	List Provided by	Last Name	First Name	Street Address	City State ZIP Code	Exclusion Postmark	Tax Preparer
1	Hand-Bostick	Adams	Rachelle Schrick	1724 Canyon Oaks Dr	Little Elm TX 75068	11/24/2010	Sally Hand-Bostick
2	Hand-Bostick	Alexander	Donald	1045 W FM 1753	Bonham TX 75418	11/12/2010	Mary Williams
3	Hand-Bostick	Anderson	Keith	2034 N Shiloh Rd #612	Garland TX 75044	11/30/2010	Vinson Stanphil
4	Hand-Bostick	Bedford	Stacey Record	4802 Willoughby Court	Garland TX 75043	11/30/2010	Vinson Stanphil
5	Hand-Bostick	Berube	Karen	1118 Santa Fe Trail	Grand Prairie TX 75052	11/30/2010	Vinson Stanphil
6	Hand-Bostick	Borjas	Isidro	452 Crocked Ln	Mesquite TX 75149	11/30/2010	Vinson Stanphil
7	Hand-Bostick	Boyer	Clifton	379 CR 1435	Bonham TX 75418	11/18/2010	Mary Williams
8	Powell	Bozeman	Ricky	P O Box 542	Carthage TX 75633	11/24/2010	The Income Tax Office
9	Hand-Bostick	Bradshaw	Dwain	4233 Motley	Mesquite TX 75150	11/30/2010	Vinson Stanphil
10	Hand-Bostick	Briggs	John	305 Wooded Glen Dr	Sunnyvale TX 75182	11/30/2010	Vinson Stanphil
11	Hand-Bostick	Briggs	Kenneth	4225 O'Hare Dr	Mesquite TX 75150	11/30/2010	Vinson Stanphil
12	Hand-Bostick	Buono	Paul	P O Box 17625	Fountain Hills AZ 85269	11/24/2010	Nellie Williams
13	Hand-Bostick	Cannon (Decd)	Douglas	3117 Shadywood Ct	Mesquite TX 75150	11/30/2010	Vinson Stanphil
14	Hand-Bostick	Chestnutt	Darlene	2804 Oak Creek	Mesquite TX 75181	11/30/2010	Vinson Stanphil
15	Hand-Bostick	Claiborne	Anthony	2105 Briargate Lane	Mesquite TX 75181	11/30/2010	Vinson Stanphil
16	Hand-Bostick	Claiborne	Rhonda	2105 Briargate Lane	Mesquite TX 75181	11/30/2010	Vinson Stanphil
17	Hand-Bostick	Cole	Charles	312 Aspenway	Coppell TX 75019	11/16/2010	Mary Williams
18	Powell	Coleson	Donna	6698 CR 2524	Coyse City TX 75189	11/29/2010	The Income Tax Office
19	Hand-Bostick	Conchado	David	P O Box 17625	Fountain Hills AZ 85269	11/24/2010	Nellie Williams
20	Powell	Coon	Michael	205 Karla Dr	Whitehouse TX 75791	11/26/2010	The Income Tax Office
21	Hand-Bostick	Cranfill	Paula	655 CR 1525	Ector TX 75439	11/3/2010	Mary Williams
22	Hand-Bostick	Crosby	Heather	19455 FM 986 PMB 119	Terrell TX 75160	11/30/2010	Vinson Stanphil
23	Hand-Bostick	Crow	Cindy	9652 Pine Springs Dr	Morrison CO 80465	11/30/2010	Mark Johnson
24	Hand-Bostick	Daly	Greg	4641 Lasater Rd Trl 166	Mesquite TX 75181	11/30/2010	Vinson Stanphil
25	Hand-Bostick	Daugherty	Jennifer	309 W Aire Libre Ave	Phoenix AZ 85023	11/29/2010	Nellie Williams
26	Hand-Bostick	Davis	Anne	804 Thedford Rd	Seagoville TX 75159	11/30/2010	Vinson Stanphil
27	Hand-Bostick	Davis	Ronald	1806 Colquitt Rd	Terrell TX 75160	11/30/2010	Vinson Stanphil
28	Hand-Bostick	Davis	Tim	804 Thedford Rd	Seagoville TX 75159	11/30/2010	Vinson Stanphil
29	Hand-Bostick	Dehmlow	Robert	6428 N 30th Way	Phoenix AZ 85016	11/8/2010	Nellie Williams
30	Hand-Bostick	Delk	John	100 Wes Michael Rd	Bonham TX 75418	11/23/2010	Mary Williams
31	Hand-Bostick	Dopf	Elfriede	1529 Rosemont St	Mesquite TX 75149	11/30/2010	Vinson Stanphil
32	Hand-Bostick	Duffee	Mindy	5606 Miller Heights	Rowlett TX 75088	11/30/2010	Vinson Stanphil
33	Hand-Bostick	Duffee	Travis	5606 Miller Heights	Rowlett TX 75088	11/30/2010	Vinson Stanphil
34	Hand-Bostick	Dulin	Juanita	400 Glen Oaks	Bonham TX 75418	11/13/2010	Mary Williams
35	Hand-Bostick	Duncan	Robert	1324 Gonzales	Mesquite TX 75150	11/30/2010	Vinson Stanphil
36	Hand-Bostick	Duncan	Robert	1306 Lewis Dr	Garland TX 75041	11/30/2010	Vinson Stanphil
37	Hand-Bostick	Dunn	William	2738 Belhaven	Mesquite TX 75150	11/30/2010	Vinson Stanphil
38	Hand-Bostick	Duran	Luis	307 S Nash	Kaufman TX 75142	11/30/2010	Vinson Stanphil
39	Hand-Bostick	Earnheart	Brenda	209 Clover Dr	Gun Barrell TX 75156	11/30/2010	Vinson Stanphil
40	Hand-Bostick	Earnheart	Philip	209 Clover Dr	Gun Barrell TX 75156	11/30/2010	Vinson Stanphil
41	Spinelli, Hand-Bostick	Edwards	Douglas	10615 Watercress Lane	Frisco TX 75034	11/17/2010	Elizabeth Spinelli
42	Hand-Bostick	Fisher	Kelly	1526 Lawson Rd	Mesquite TX 75181	11/30/2010	Vinson Stanphil
43	Hand-Bostick	Francies	Alice	1114 E Shangri La Rd	Phoenix AZ 85020	11/18/2010	Nellie Williams

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	List Provided by	Last Name	First Name	Street Address	City State ZIP Code	Exclusion Postmark	Tax Preparer
44	Hand-Bostick	Frankum	Royce	1417 Wheatfield	Mesquite TX 75149	11/30/2010	Vinson Stanphil
45	Hand-Bostick	Galacia	Abraham	6809 Parkdale Dr	Dallas TX 75227	11/30/2010	Vinson Stanphil
46	Powell	Garrett	Christian	516 Pierce Lane	Jacksonville TX 75786	11/15/2010	Anthony Burrell
47	Hand-Bostick	Giannasi	Robert Nicholas	1901-1 Wisteria CT	Naperville IL 60565	11/22/2010	Mary Williams
48	Hand-Bostick	Goodman	Shirley	458 S Roanoke	Mesa AZ 85206	11/4/2010	Nellie Williams
49	Hand-Bostick	Griffith	Penny Reeve	10048 N 171st Dr	Waddell AZ 85355	11/29/2010	Nellie Williams
50	Hand-Bostick	Harlan	Eva	P O Box 145	Dodd City TX 75438	11/1/2010	Mary Williams
51	Hand-Bostick	Heffington	Ed	34 Estate Lane	Forney TX 75126	11/30/2010	Vinson Stanphil
52	Hand-Bostick	Hembree	Candice	2231 Pecan	Bonham TX 75418	11/16/2010	Mary Williams
53	Hand-Bostick	Henderson Jr	Ronnie	180 Overlook Dr	Sunnyvale TX 75182	11/30/2010	Vinson Stanphil
54	Hand-Bostick	Huddin	Ryan	9908 Old Bridge Rd	Terrell TX 75160	11/30/2010	Vinson Stanphil
55	Hand-Bostick	Hundley	Wesley	10332 E Rimrock Loop	Gold Canyon AZ 85218	11/30/2010	Nellie Williams
56	Hand-Bostick	Hutson (Decd)	M W	12644 N 48th Dr	Glendale AZ 85304	11/26/2010	Nellie Williams
57	Hand-Bostick	Jarvis	Dennis	8232 CR 4030	Kaufman TX 75142	11/30/2010	Vinson Stanphil
58	Powell	Johnson	Raymond	5840 Preston View Blvd #1108	Dallas TX 75240	11/30/2010	Ruth Haynes
59	Hand-Bostick	Jones	Kevin	301 Cherrywood	Forney TX 75126	11/30/2010	Vinson Stanphil
60	Hand-Bostick	Keil	Gloria	1017 E Maryland Unit 103	Phoenix AZ 85014	11/20/2010	Nellie Williams
61	Hand-Bostick	Kidd	Gloria	611 New Hope	Terrell TX 75160	11/30/2010	Vinson Stanphil
62	Powell	Lagrone	Steven	P O Box 442	Carthage TX 75633	11/24/2010	The Income Tax Office
63	Hand-Bostick	Latimer	William	6005 Cedar Lane	Rowlett TX 75089	11/30/2010	Vinson Stanphil
64	Hand-Bostick	Lemaire	Frank	514 E Fork Rd	Sunnyvale TX 75182	11/30/2010	Vinson Stanphil
65	Powell	Leviege	Hamilton	306 S Grace St	Lake Charles LA 70615	11/30/2010	Ronald Fontenot
66	Hand-Bostick	Maddox	Joe	324 CR 1140	Ravenna TX 75476	11/10/2010	Mary Williams
67	Hand-Bostick	May	John C	1718 Creek Valley	Mesquite TX 75181	11/30/2010	Vinson Stanphil
68	Hand-Bostick	McCain	Kurt	1904 Amberwood	Sulphur Springs TX 75482	11/30/2010	Vinson Stanphil
69	Hand-Bostick	McKinney	Thomas	2218 Hollow Way	Garland TX 75041	11/30/2010	Vinson Stanphil
70	Powell	McKinney	Thomas	2218 Hollow Way	Garland TX 75041	11/30/2010	Vinson Stanphil
71	Hand-Bostick	Mitchell	Teresa	3737 Interlaken Dr	Plano TX 75075	11/23/2010	Sally Hand-Bostick
72	Hand-Bostick	Mitchum	Jody	1385 Ridge Rd #160	Rockwall TX 75087	11/30/2010	Vinson Stanphil
73	Powell	Mobley	Richard	1070 Dunsmore Dr	Chelsea AL 35043	11/20/2010	Ruth Haynes
74	Hand-Bostick	Monte	Michael	9200 Timber Creek	Bonham TX 75418	11/12/2010	Mary Williams
75	Hand-Bostick	Morris	Craig	710 Oakbrook Ln	Seagoville TX 75159	11/30/2010	Vinson Stanphil
76	Hand-Bostick	Mulholland	Joyce	4857 E Water St	Tucson AZ 85712	12/1/2010	Nellie Williams
77	Hand-Bostick	Mussett	Noel	1665 CR 2210	Ivanhoe TX 75447	11/4/2010	Mary Williams
78	Hand-Bostick	Nichols	John	P O Box 336	Windom TX 75492	11/22/2010	Mary Williams
79	Hand-Bostick	Orr	Jerry	8950 FM 274	Ravenna TX 75476	11/16/2010	Mary Williams
80	Hand-Bostick	Owens	Dolton	2123 Pecan St	Bonham TX 75418	11/19/2010	Mary Williams
81	Hand-Bostick	Paulk	Leonard	357 CR 2950	Dodd City TX 75438	11/12/2010	Mary Williams
82	Powell	Paulson	Scott	6132 Whitman Ave	Fort Worth TX 76133	11/30/2010	Ruth Haynes
83	Hand-Bostick	Pereira	Maria	5302 Valencia	Rowlett TX 75089	11/30/2010	Vinson Stanphil
84	Hand-Bostick	Perez	Ray	306 Bluffview	Mesquite TX 75150	11/30/2010	Vinson Stanphil
85	Hand-Bostick	Perez	Robert	1422 Uvalde	Mesquite TX 75150	11/30/2010	Vinson Stanphil
86	Hand-Bostick	Perry	Michael	2013 Island View Ct	Mesquite TX 75149	11/30/2010	Vinson Stanphil
87	Hand-Bostick	Peters	Lauretta	15758 W Cimmaron Dr	Surprise AZ 85374	11/29/2010	Nellie Williams

EXCLUSIONS

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No	List Provided by	Last Name	First Name	Street Address	City State ZIP Code	Exclusion Postmark	Tax Preparer
88	Hand-Bostick	Petty	Jacob & Tracy	4705 Pemberton Ln	The Colony TX 75056	11/30/2010	Sally Hand-Bostick
89	Hand-Bostick	Polisano	Dennis	935 N Sweetwater Bay Dr	Gilbert AZ 85234	11/15/2010	Nellie Williams
90	Hand-Bostick	Poole	Lionel	4909 Crestpoint Ln	Garland TX 75043	11/30/2010	Vinson Stanphil
91	Hand-Bostick	Quintana	Daniel & Victoria	3605 Saint Johns Dr	Denton TX 76210	11/29/2010	Sally Hand-Bostick
92	Hand-Bostick	Robinson	Aubrei	16417 N 48th Dr	Glendale AZ 85306	11/24/2010	Nellie Williams
93	Powell	Robinson	Claude	311 Gray	Henderson TX 75652	11/24/2010	The Income Tax Office
94	Hand-Bostick	Rocker	Alton	6406 Gateridge Circle	Garland TX 75043	11/30/2010	Vinson Stanphil
95	Hand-Bostick	Sallis	James	1534 E Earll Dr	Phoenix AZ 85014	11/12/2010	Nellie Williams
96	Hand-Bostick	Santos	Carlos	3525 FM 2578	Terrell TX 75160	11/30/2010	Vinson Stanphil
97	Hand-Bostick	Schrick	Ronnie & Paulette	1917 Meadowview Dr	Garland TX 75043	11/24/2010	Sally Hand-Bostick
98	Hand-Bostick	Schroeder	Austin	6225 E Lafayette Blvd	Scottsdale AZ 85251	11/19/2010	Nellie Williams
99	Hand-Bostick	Shane	Ralph	628 Fieldwood	Mesquite TX 75150	11/30/2010	Vinson Stanphil
100	Powell	Smith	Christi	P O Box 35271	Fort Worth TX 76162	11/23/2010	Ruth Haynes
101	Powell	Smith	Christopher	6800 McNeil Drive #325	Austin TX 78729	11/30/2010	Ruth Haynes
102	Hand-Bostick	Smith	Freda	1017 Via Balboa	Mesquite TX 75150	11/30/2010	Vinson Stanphil
103	Powell	Smith	John	1317 Kimbrough St	Fort Worth TX 76108	11/30/2010	Ruth Haynes
104	Powell	Smith	Misty	8513 Orlando Springs Dr	Fort Worth TX 76123	11/30/2010	Ruth Haynes
105	Powell	Smith	Patsy	520 N Adams St	Carthage TX 75633	11/26/2010	Ruth Haynes
106	Hand-Bostick	Spencer	Mary	8034 N 6th	Phoenix AZ 85020	11/23/2010	Nellie Williams
107	Hand-Bostick	Stanphill	Vinson	10054 Old Bridge Rd	Terrell TX 75160	11/30/2010	Vinson Stanphil
108	Hand-Bostick	Stanphill	Mark	10054 Old Bridge Rd	Terrell TX 75160	11/30/2010	Vinson Stanphil
109	Hand-Bostick	Straley	James	P O Box 61	Welch TX 79377	11/30/2010	Vinson Stanphil
110	Powell	Straley	James	P O Box 61	Welch TX 79377	11/30/2010	Vinson Stanphil
111	Hand-Bostick	Strong	Leah	2505 East St	Denison TX 75020	11/30/2010	Vinson Stanphil
112	Powell	Strutz	Tami	2813 Elm Park	Fort Worth TX 76118	11/30/2010	Ruth Haynes
113	Hand-Bostick	Tallman	Benjamin	13118 Twin Oaks Dr	Balch Springs TX 75180	11/30/2010	Vinson Stanphil
114	Hand-Bostick	Taylor	Kenneth	3438 State Hwy 78	Bonham TX 75418	11/12/2010	Mary Williams
115	Hand-Bostick	Terry	Michael	8824 Sunset Trace Dr	Keller TX 76244	11/30/2010	Sally Hand-Bostick
116	Powell	Terry	Michael	8824 Sunset Trace Dr	Keller TX 76244	11/30/2010	Sally Hand-Bostick
117	Hand-Bostick	Thomson	Duncan	520 W Rawhide Ave	Gilbert AZ 85233	11/30/2010	Nellie Williams
118	Hand-Bostick	Turner	Lanel	7513 Bryn Mahr Dr	Rowlett TX 75089	11/23/2010	Vinson Stanphil
119	Hand-Bostick	Varghese	Kochaipa	7001 Wills Dr	Garland TX 75043	11/30/2010	Vinson Stanphil
120	Hand-Bostick	Vasquez	Elida	3001 San Diego	Dallas TX 75226	11/30/2010	Vinson Stanphil
121	Powell	Vaughn	Jimmy	1506 Spring St	Carthage TX 75633	11/22/2010	The Income Tax Office
122	Powell	Wall (Decd)	Louis	411 CR 194	Gary TX 75643	11/17/2010	The Income Tax Office
123	Hand-Bostick	Ward	James	1330 Mac Arthur Apt 2303	Carrollton TX 75007	11/30/2010	Vinson Stanphil
124	Hand-Bostick	Whetstone	Cheryl	1452 Yellow Rock Rd	Terrell TX 75160	11/30/2010	Vinson Stanphil
125	Hand-Bostick	Whetstone	Rodney	1452 Yellow Rock Ridge	Terrell TX 75160	11/30/2010	Vinson Stanphil
126	Hand-Bostick	Wigley (Decd)	Bobby	1110 E Sherman Ave	Copper TX 75432	11/12/2010	Mary Williams
127	Hand-Bostick	Williams	Francene	2713 Daniel Creek	Mesquite TX 75150	11/30/2010	Vinson Stanphil
128	Powell	Williams	James	521 Ashwood Ln	Fairview TX 75069	11/16/2010	Mary Williams
129	Hand-Bostick	Williams	Joppa Chan	P O box 701441	Dallas TX 75370	11/30/2010	Vinson Stanphil
130	Hand-Bostick	Williams	Robert	9012 Timber Creek	Bonham TX 75418	11/16/2010	Mary Williams
131	Hand-Bostick	Williamson	Ronald (RW)	P O Box 167	Point TX 75472	11/30/2010	Vinson Stanphil

EXCLUSIONS

Exhibit 1

No	List Provided by	Last Name	First Name	Street Address	City State ZIP Code	Exclusion Postmark	Tax Preparer
132	Hand-Bostick	Yoxall	Charles	15900 W Killarney Ave	Tucson AZ 85736	11/27/2010	Nellie Williams

LATE FILING

Exhibit 2

No.	GROUP	NAME	ORIG SENT	CLAIM FORM POSTMARK
1	Hand-Bostick	Agee, Jamie	10/29/2010	12/6/2010
2	Hand-Bostick	Agee, Robert	10/29/2010	12/6/2010
3	Hand-Bostick	Agee, Scott	10/29/2010	12/6/2010
4	Powell	Brennan, Nancy	10/29/2010	12/4/2010
5	Powell	Brignac, Wallace	10/29/2010	12/10/2010
6	Hand-Bostick	Cantue, Yolanda	10/29/2010	12/3/2010
7	Powell	Cuff, Danny	10/29/2010	12/1/2010
8	Powell	Doan, Gary	10/29/2010	12/9/2010
9	Hand-Bostick	Fogal, Kurt	10/29/2010	12/9/2010
10	Hand-Bostick	Fountain, Gerlad & Christine	10/29/2010	12/13/2010
11	Powell	Giles, James	10/29/2010	12/3/2010
12	Powell	Giles, Maxine	10/29/2010	12/3/2010
13	Powell	Hall, Gerald	10/29/2010	12/3/2010
14	Powell	Henry, Valerie	10/29/2010	12/7/2010
	Spinelli, Hand-Bostick	Holbrook, Richard	10/29/2010	12/13/2010
15	Hand-Bostick	Houston, Phil	10/29/2010	12/11/2010
16	Powell	Hudgens, Joel	10/29/2010	12/2/2010
17	Hand-Bostick	Johnson, SG	10/29/2010	12/2/2010
18	Hand-Bostick	Johnson, Steven	10/29/2010	12/2/2010
19	Powell	Jones, Andrew	10/29/2010	12/10/2010
20	Hand-Bostick	Lowe, Virginia	10/29/2010	12/1/2010
21	Hand-Bostick	Merkel, David	10/29/2010	12/7/2010
22	Powell	Milam, Jeannine	10/29/2010	12/2/2010
23	Powell	Milton, Danna	10/29/2010	12/2/2010
24	Hand-Bostick	Nichols, Thomas	10/29/2010	12/6/2010
25	Spinelli, Hand-Bostick	Odom, Paul	10/29/2010	12/2/2010
26	Powell	Oster, Christopher	10/29/2010	12/1/2010
27	Hand-Bostick	Osterhaus, Colleen	10/29/2010	12/3/2010
28	Hand-Bostick	Osterhaus, Thomas	10/29/2010	12/3/2010
29	Hand-Bostick	Patton, Mary	10/29/2010	12/9/2010
30	Powell	Romero, Greig	10/29/2010	12/9/2010
31	Hand-Bostick	Smith, Walter	10/29/2010	12/2/2010
32	Hand-Bostick	Tod, Thomas	10/29/2010	12/3/2010
33	Hand-Bostick	Turvey, Dale	10/29/2010	12/1/2010
34	Hand-Bostick	Turvey, Melissa	10/29/2010	12/1/2010
35	Hand-Bostick	Uhlig, Steven	10/29/2010	12/2/2010
36	Powell	Walker, Philips	10/29/2010	12/10/2010
37	Powell	Walker, Steve	10/29/2010	12/3/2010
38	Powell	Weaver, Patricia	10/29/2010	12/3/2010
39	Hand-Bostick	Weiskircher, Thomas	10/29/2010	12/7/2010
40	Powell	Wheaton, Joe	10/29/2010	12/2/2010
41	Powell	Williams, Willie	10/29/2010	12/1/2010
42	Hand-Bostick	Wood, Ruth	10/29/2010	12/7/2010
43	Powell	Woods, Joycelyn	10/29/2010	12/1/2010
44	Hand-Bostick	Wright, Erma	10/29/2010	12/1/2010

LATE FILING
(DUE TO ADDRESS CHANGES)

Exhibit 3

No.	GROUP	NAME	ORIG SENT	NOTATIONS	CLAIM FORM POSTMARK
1	Hand-Bostick	Ashmore, Chris & Janelle	10/29/2010	Post office forward	12/6/2010
2	Powell	August Jr., Allen	10/29/2010	Resent 11/18	12/14/2010
3	Powell	Bellard, Kurt	10/29/2010	Post office forward	12/9/2010
4	Powell	Boykin, Millicent	10/29/2010	Post office forward	12/3/2010
5	Hand-Bostick	Creel, Claude	10/29/2010	Post office forward	12/10/2010
6	Hand-Bostick	Cruz, Roberto	10/29/2010	Post office forward	12/3/2010
7	Powell	Delafoise, Marc	10/29/2010	Post office forward	12/7/2010
8	Powell	Dulock, Lawrence	10/29/2010	Resent 11/18	12/2/2010
9	Powell	Gauthier, Katrina	10/29/2010	Resent 11/18	12/10/2010
10	Hand-Bostick	Grespan Blankley, Cherie	10/29/2010	Resent 11/18	12/4/2010
11	Hand-Bostick	Harrman, Ruby	10/29/2010	Resent 11/18	12/7/2010
12	Powell	Hoell, Elmer	10/29/2010	Resent 11/17	12/1/2010
13	Powell	Holamon, Ronald	10/29/2010	Post office forward	12/10/2010
14	Powell	Jackson, Ginger	10/29/2010	Resent 11/18	12/9/2010
15	Powell	Johnson, Harold	10/29/2010	Resent 11/18	12/10/2010
16	Hand-Bostick	Kump, Jennifer	11/30/2010	Late mailing	12/10/2010
17	Powell	Leach, Donald	10/29/2010	Resent 11/19, post office forward	12/6/2010
18	Powell	Lee, Ivory	10/29/2010	Post office forward	12/4/2010
19	Powell	Lewis, Kenneth	10/29/2010	Resent 11/19, post office	12/4/2010
20	Hand-Bostick	Little, Elizabeth	10/29/2010	Post office forward	12/3/2010
21	Powell	McKnight, Larry	10/29/2010	Post office forward	12/9/2010
22	Hand-Bostick	Mohyaddin, Nadia	10/29/2010	Post office forward	12/1/2010
23	Hand-Bostick	Morris, Gary	10/29/2010	Resent 11/18 and 12/2	12/7/2010
24	Spinelli, Hand-Bostick	Morton, Kimberley	10/29/2010	Post office forward	12/3/2010
25	Powell	Nemec, Stephen	10/29/2010	Resent 11/19, post office forward	12/7/2010
26	Hand-Bostick	Peterson, Rodney	10/29/2010	Resent 11/19	12/10/2010
27	Powell	Peterson, Rodney	10/29/2010	Resent 11/19	12/10/2010
28	Hand-Bostick	Phan, Vien	11/30/2010	Late mailing	12/8/2010
29	Powell	Ramirez, Yolanda	10/29/2010	Post office forward	12/3/2010
30	Powell	Ramsey, John	10/29/2010	Post office forward	12/1/2010
31	Hand-Bostick	Regelean, Shirley	10/29/2010	Post office forward	12/1/2010
32	Powell	Salgado, Marcos	10/29/2010	Post office forward	12/6/2010
33	Powell	Santiago, Augustin	10/29/2010	Resent 11/19	12/13/2010
34	Powell	Teachenor, Robert	10/29/2010	Resent 11/22	12/4/2010
35	Hand-Bostick	Tilton, James	10/29/2010	Resent 11/19	12/3/2010
36	Powell	Turner, Richard	10/29/2010	Resent 11/19	12/3/2010
37	Powell	Youngblood, James	10/29/2010	Resent 11/19	12/4/2010
38	Hand-Bostick	Zhuang, Jiake	10/29/2010	Post office forward	12/2/2010